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BY E-FILING

March 3, 2011

Ms. Cynthia T. Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20324-0001

ENTERED
Office of Proceedings

MAR 04 2011

Part of
Public Record

**RE: Finance Docket No. 35436, Duncan Smith And Gerald Altizer-
Continuance-in-Control -Eighteen Thirty Group, LLC
And Georges Creek Railway, LLC**

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**Finance Docket No. 35437, Georges Creek Railway, LLC
-Operation Exemption-Line of Railroad in Allegany County, MD**

**Finance Docket No. 35438, Eighteen Thirty Group, LLC
-Acquisition Exemption-Line of Railroad in Allegany County, MD**

**Docket No. AB-55 (Sub-No. 659X), CSX Transportation, Inc.-
Abandonment Exemption-In Allegany County, MD**

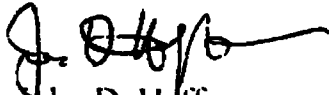
Dear Ms. Brown:

I am writing on behalf of Duncan Smith, Gerald Altizer, Georges Creek Railway, LLC, and Eighteen Thirty Group, LLC ("Petitioners"), in connection

with the above-captioned transaction. This letter is to advise the Board that today, March 3, 2011, Petitioners **consummated** the acquisition and operation of the subject line of railroad as per the authority granted by the Board and by order of the United States Bankruptcy Court for the District of Maryland issued February 16, 2011.

Please contact me in connection with any questions about this transaction.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "J. D. Heffner", with a long horizontal flourish extending to the right.

John D. Heffner

Attorney for Petitioners

cc: All parties on service list